



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Prashanth & Shoba Shekar
DOCKET NO.: 23-04447.001-R-2
PARCEL NO.: 03-15.0-203-058

The parties of record before the Property Tax Appeal Board are Prashanth & Shoba Shekar, the appellants, by attorney Ryan J. Mason, of Mason Law Firm LLC in St. Louis; the St. Clair County Board of Review; the O'Fallon CCSD #90, and O'Fallon Twp. HS #203, and Southwestern IL College, intervenors, by attorney Garrett P. Hoerner of Becker, Hoerner & Yursa P.C. in Belleville.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$121,387
IMPR.: \$384,562
TOTAL: \$505,949

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.5-story dwelling of brick and stone exterior construction with 7,542 square feet of living area.¹ The dwelling was constructed in 2007 and is approximately 16 years old. Features of the home include a basement with finished area, geothermal heating and cooling, three fireplaces, inground swimming pool with water feature, sauna and a 1,422 square foot 4-car garage. The subject site has approximately 98,097 square

¹ The Board finds the best description of the subject's dwelling and garage size was found in the appraisal which presented a more detailed sketch of the subject property than the sketch submitted by the board of review.

feet of land area situated in a gated section of the subdivision with a golf course view.² The property is located in Caseyville, Caseyville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,200,000 as of January 1, 2023 and has a report date of November 10, 2023. The appraisal was prepared by Melissa M. Carter, a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to establish market value of the subject property for tax purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 5.54 to 11.84 miles from the subject property. The appraiser asserted the search for comparables was expanded beyond the subject's subdivision and county, in order to find comparable properties that were more similar to the subject in site size, dwelling size and amenities.

The comparables have sites that range in size from 30,056 to 55,975 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick, stucco or brick and stone exterior construction ranging in size from 4,214 to 6,162 square feet of living area.³ The homes range in age from 14 to 26 years old. Each comparable has a basement with finished area, central air conditioning or geothermal cooling, two or seven fireplaces and a 3-car garage. Comparable #1 has an inground swimming pool. The comparables sold in January or July 2022 for prices ranging from \$845,000 to \$1,290,000 or from \$147.06 to \$213.57 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject in site size, dwelling size and amenities arriving at adjusted sale prices of the comparables ranging from \$1,080,800 to \$1,484,000 and an opinion of market value for the subject of \$1,200,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review's final decision disclosing the total assessment for the subject after application of the equalization factor of \$505,949. The subject's assessment reflects a market value of \$1,516,634 or \$201.09⁴ per square foot of living area, land included, when using the 2023 three-year average median level of assessment for St. Clair County of 33.36% as determined by the Illinois Department of Revenue. The intervenors to this appeal adopted the evidence submitted by the board of review.

In response to the appellant's appraisal evidence, the board of review critiqued each appraisal comparable contending they are located either outside of the subject's township or county. The board of review submitted copies of the property record cards for appraisal comparables #2 and #3 which included handwritten notes regarding differences between these properties and the subject property such as age, quality of construction and number of plumbing fixtures.

² The aerial plat of the subject property, submitted by the appellant in the appraisal report depicts the subject site to have a golf course view.

³ The appraisal comparables have sites that are from 43% to 69% smaller in land area and dwellings that are from 18% to 44% smaller in living area when compared to the subject property.

⁴ When applying the subject's dwelling size of 7,542 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same street or within the same subdivision as the subject property. The comparables have sites that range in size from 20,038 to 43,124 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 3,686 to 6,090 square feet of living area.⁵ The homes were built from 2002 to 2009. Each comparable has a basement with finished area, central air conditioning and one or two garages ranging in size from 360 to 884 square feet of building area. One dwelling has two fireplaces. Comparable #1 has an inground swimming pool.⁶ The properties sold from March 2021 to August 2023 for prices ranging from \$620,000 to \$1,270,000 or from \$168.20 to \$208.54 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The appraiser contended an expanded search for more similar comparable properties was required, however the Board finds the comparables selected by the appraiser not substantially more similar in property characteristics than the comparable properties submitted by the board of review. The Board further finds the appraiser did not select a recent sale in the subject's subdivision, board of review comparable #1, which sold in May 2023 and was available as of the November 2023 appraisal report date. For these reasons, the Board gives little weight to the value opinion for the subject as presented in the appraisal and shall instead analyze the raw sales.

The Board gives less weight to appraisal comparables #2 and #3 along with board of review comparables #2, #3 and #4 which have substantially smaller site and dwelling sizes when compared to the subject property.

The Board finds the best evidence of market value to be appraisal comparable #1 and board of review comparable #1 which are most similar to the subject in age, dwelling size and some features. However, each of these comparables has a 69% or 70% smaller site size and an 18% or 19% smaller dwelling size when compared to the subject which suggests upward adjustments are needed to account for these differences with the subject. Furthermore, these best comparables present varying degrees of similarity to the subject in location suggesting further adjustments to these best comparables. These two comparables sold in January 2022 and May 2023 for prices

⁵ The board of review's comparables have sites that are from 56% to 80% smaller in land area and dwellings that are from 19% to 51% smaller in living area when compared to the subject property.

⁶ The board of review submitted the property record cards for each of their comparables which depict comparable #1 has "pool concrete" along with an aerial plat which depicts a pool amenity.

of \$1,290,000 and \$1,270,000 or \$209.35 and \$208.54 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,516,634 or \$201.09 per square foot of living area, including land, which falls above the two the best comparable sales in this record on an overall market value basis and below the range on a per square foot basis. Given the subject's larger site size and larger dwelling size, a higher overall market value, relative to the two best comparables, appears logical. Additionally, accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases, which supports the subject's lower per square foot value relative to the two best comparables in the record. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

May 20, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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